



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 119 Dispur, Wednesday, 17th February, 2021, 28th Magha, 1942 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX

CUM COMMISSIONER OF TAXES, ASSAM

NOTIFICATION

ORDER No. 7/2021-GST

The 17th February, 2021

No.CTS-75/2017/45.- In pursuant to Government Notification No. FTX.79/2017/74 dated 18th December-2020 on re-designation of cadres and in exercise of the powers conferred by clause (91) of section 2 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) (hereinafter referred to as the “said Act”) and sub-section (3) of section 5 of the said Act, the Principal Commissioner of State tax, Assam hereby assigns the officers mentioned in Column (2) of the Table below, the functions of proper officers to be performed under the provisions of the said Act or rules made as specified in the Column (3) of the said Table subject to the conditions and restrictions mentioned in such provisions:

Table

Sl. No.	Designation of the Officers under GST	Functions under the provisions of the Assam Goods and Services Tax Act, 2017 or the Assam Goods and Services Tax Rule, 2017
(1)	(2)	(3)
1.	Assistant Commissioner of State tax, Attached to Bureau of Investigation (Economic Offences), Assam	1. Sub-section (8) of section 25 2. Sub-section (6) of Section 35 3. Sub-sections (3), (4), (5), (6), (7), (8), (9) and (12) of Section 67 as Authorised Officer 4. Sub-section (11) as Proper officer subject to prior approval from Director, BI(EO) 5. Sub-section (3) of Section 68

		6. Sub-section (1) of Section 70 7. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 73 8. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74 9. Sub-sections (1), (3) and (6) of Section 129 10. Sub-section (6) and (7) of Section 130 11. Sub-rules (6) and (17) of Rule 56 12. Sub-rule (5) of Rule 58 13. Rule 138B and 138C 14. Sub-rules (1), (2), (3), (4) and (5) of Rule 139 only as Authorised Officer 15. Sub-rule (2) of Rule 140 16. Sub-rules (1), (2), (3) and (7) of Rule 142 Rule 150
2.	Superintendent of State tax, Attached to Bureau of Investigation (Economic Offences), Assam	1. Sub-sections (4), (5), (9) and (12) of Section 67 as Authorised Officer 2. Sub-section (11) as Proper officer subject to prior approval from Director, BI(EO) 3. Sub-section (3) of Section 68 4. Sub-section (1) of Section 129 up to the stage of detention and seizure of goods and not for any other purpose. 5. Rule 138B and 138C Sub-rules (1), (2), (3), (4) and (5) of Rule 139 only as Authorised Officer.

This Order supersedes this office Order No. 5/2017-GST (CT/GST-10/2017/27) dated 5th May, 2018 and shall be deemed to have come into force with effect from 18th of December, 2020.

ANURAG GOEL,
Principal Commissioner of State Tax, Assam,
Dispur, Guwahati.